



# PRESS RELEASE

## Internal Revenue Service - Criminal Investigation *Chief Richard Weber*

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IRS – Criminal Investigation

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### **Two North Carolina Residents Sentenced to Prison for Tax Fraud**

Two Charlotte, North Carolina, area residents have been sentenced to prison for their involvement in a fraudulent trust tax return scheme, announced Acting Assistant Attorney General Caroline D. Ciralo of the Justice Department's Tax Division and U.S. Attorney Jill Westmoreland Rose of the Western District of North Carolina.

Marlowe Williams, 68, was sentenced today to seven months in prison to be followed by seven months of home confinement as part of his two years of supervised release. Williams' co-conspirator, Joan Clark, was sentenced on Feb. 18 to 20 months in prison to be followed by two years of supervised release. Williams and Clark were jointly ordered to pay restitution to the Internal Revenue Service (IRS) in the amount of \$601,780. In November 2015, both Williams and Clark pleaded guilty to conspiracy to defraud the United States. Clark also pleaded guilty to an additional conspiracy charge connected to another scheme for which she was indicted in May 2015.

According to court documents and statements in court, in early 2011, Williams and Clark established a trust that purported to be for charitable purposes and then filed tax returns in the name of the trust for tax years 2008, 2009 and 2010. Each tax return fraudulently requested a tax refund of \$300,000. Williams and Clark established at least two bank accounts in the name of the trust to receive the tax refunds and disburse the funds for personal use. Williams and Clark received \$601,780 in tax refunds from the IRS as a result of filing these false tax returns.

Clark was also sentenced for her participation in a separate conspiracy in which she, along with co-defendant Daniel Heggins of Charlotte, operated Guarantor Manufactures Inc. (GMI), a business that purported to help individuals who were in debt. Clark and her co-conspirators in that scheme prepared and filed false tax returns on behalf of GMI's clients claiming fraudulent tax refunds from the IRS in the amount of their clients' debts. The intended loss of the conspiracy exceeded \$4 million. Heggins pleaded guilty in November 2015 to conspiracy to defraud the United States and is awaiting sentencing.

Acting Assistant Attorney General Ciralo and U.S. Attorney Rose commended special agents of IRS-Criminal Investigation and the FBI, who investigated the case and Assistant U.S. Attorney Mike Savage of the Western District of North Carolina and Trial Attorney Todd Kostyshak of the Tax Division, who prosecuted the case.

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